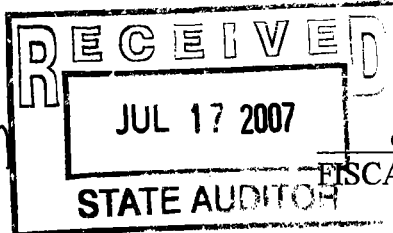


Mapleton City
CITY



2007-2008
FISCAL YEAR ENDING

FILE COPY
DO NOT REMOVE

CERTIFICATION OF BUDGET

SCANNED
Date 7-18-07

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Mapleton City City for the fiscal year ending

6/30, 2008 as approved and adopted by resolution or ordinance dated

6/19/08. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

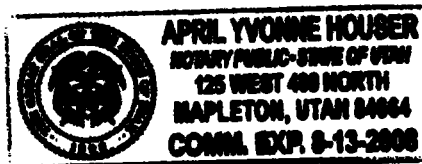
was held on June 19, 2007 for all budgetary funds.

Signed: Jeanni Belle
(Budget Officer)

Subscribed and sworn to this 12 day

of July, 2007.

April Y. Houser
(Notary Public)



Mapleton City

Governmental Unit

2007 - 2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	692,848	722,454	760,000
3120	Prior Years' Taxes - Delinquent	47,009	61,758	55,000
3130	General Sales & Use Taxes	603,813	733,857	550,000
3140	Franchise Taxes	399,606	356,372	350,000
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	110,666	95,110	100,000
3200	Penalties & Interest on Delinquent Taxes			
	motor carrier	1,215	1,340	—
	Greenbelt Rollback	32,041	57,620	50,000
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	17,240	18,768	18,000
3220	Non-business Licenses & Permits	342,282	491,753	550,000
3221	Building, Structures, & Equipment			
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	2,777	1,933	2,000
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety	58,904	10,744	7,100
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	12,688	14,550	—
3350	State Shared Revenue			
3356	Class "E" Road Fund Allotment	251,225	281,515	280,000
3358	Liquor Fund Allotment	3094	4,237	4,000
3370	Grants from Local Units:			
	County Fire	874	1,358	1,000

Mapleton City

Governmental Unit

2007-2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)	88,829	100,205	90,200
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	64,860	91,767	21,000
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety - Ambulance	43,569	38,837	40,000
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements	2,106	21,587	
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges	81,800	95,300	
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property Recreation	69,915	89,310	76,320
3480	Cemeteries Tower Leased	20,438	125,621	15,000
3490	Miscellaneous Services: Sundry	36,926	47,542	5000
	Re-inspection Fees	6765	6,215	7,000
	Animal Impound			
	Engineering Fees	18,570	39,140	
3500	FINES AND FORFEITURES			
3510	Fines			
3520	Forfeitures			
	Traffic School	5,424	5325	4,000
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	160,710	238,958	150,000
3620	Rents & Concessions	15,845	42,806	32,000
3640	Fire Insurance Claim		181,816	
3650	Sale of Materials & Supplies	245	4,157	500
3670	Sales of Bonds			
3680	Land Sale	496,370		

Donations

15,707

1,535

Library Donations

40,704

1,210

Mapleton City

Governmental Unit

2007-2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appopr.			670,000
3890	Beg. General Fund Bal. to be Appropriated	448,841		87,745
	TOTAL REVENUES	3,296,364	3,984,700	3,790,865

Mapleton City

Governmental Unit

2007 - 2008
Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council	16,113	8,700	54,000
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts	58,685	61,502	71,050
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	809,810	887,362	722,400
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings			
4170	Elections			
4180	Planning & Zoning	312,508	569,003	409,930
4190	Education & Community Promotion			
4200	PUBLIC SAFETY			
4210	Police Department	667,773	715,985	767,800
4220	Fire Department	65,408	67,934	88,200
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective <u>Ambulance</u>	88,486	74,512	92,095
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control	10,400	6,109	10,000
4255	Emergency Services (Civil Defense)			

Mapleton City

Governmental Unit

2007-2008

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	261,132	359,384	259,870
4415	Class "B" Road Program	237,566	416,315	950,000
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	5,760	4,645	5800
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	133,488	167,292	347,200
4540	Park Lighting			
4560	Recreation & Culture	96,473	163,270	76,320
4580	Libraries	24,975	25,678	27,000
4590	Cemeteries			
	Museum	7,499	4,229	3,500
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
	Community Contrib.	288	7,873	13,700
4700	DEBT SERVICE			
4710	Principal and Interest			
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Capital Projects	500,000	300,000	—
4820	Transfer to: Debt Service Fund		108,000	108,000
	Transfer to:			
	Transfer to:			
	Transfer to:			

Mapleton City

Governmental Unit

2007-2008

Fiscal Year

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	Appropriated Increase in Fund Balance		36,907	
	TOTAL EXPENDITURES	3,296,364	3,984,700	3,790,865

Governmental Unit

Fiscal Year

2007

2008

FORM 2

DEBT SERVICE FUND				
Account Number	Description	Prior Year Actual 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Bond Issues (except Enterprise)			
	Property Taxes			
	Fee-in-Lieu of Property Taxes			
	Interest Income			
	Transfer from: <u>General Fund</u>		108,000	108,000
	Other: _____			
	TOTAL REVENUES		108,000	108,000
	Beginning Fund Balance		0	751
	TOTAL AVAILABLE FOR APPROPRIA.		108,000	108,751
	EXPENDITURES:			
	Debt Service		107,249	107,249
	Retirement of Bonds			
	Interest on Bonds			
	Agent's Fees			
	Other: _____			
	TOTAL EXPENDITURES		107,249	107,242
	Ending Fund Balance	0	751	1,507

Governmental Unit

2007-2008

Fiscal Year

CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	500,000	300,000	
	Interest Income	11,405	101,287	
	Other additions <i>Grants</i>		115,928	
	<i>Impact Fees</i>	1,140,217	1,116,873	1,600,000
	TOTAL REVENUE	1,651,622	1,634,088	1,600,000
	Beginning Fund Balance	3,116,293	2,604,017	3,013,998
	TOTAL AVAILABLE FOR APPROPR.	4,767,915	4,238,105	4,613,998
	EXPENDITURES:			
	<i>Admin</i>	1,533,553	315,747	5,550
	<i>Police</i>	194,544		
	<i>Fire</i>		171,919	
	<i>Streets</i>	1,760	581,313	200,000
	<i>Parks + Rec</i>	434,041	149,128	3,099,225
	TOTAL EXPENDITURES	2,163,898	1,224,107	3,304,775
	Ending Fund Balance	2,604,017	3,013,908	1,309,223

OTHER FUNDS (Explain nature of fund)

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	TOTAL REVENUE			
	EXPENDITURES:			
	Appropriated increase in fund balance			
	TOTAL EXPENDITURES			

Governmental Unit

Water

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND:

2007 - 2008

FORM 3

Account Number	Description	Prior Year Actual 20 06	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	830,431	917,542	850,000
	Interest Earned	26,569	50,861	26,000
	Other: <u>Penalty</u>	26,342	35,723	20,000
	TOTAL OPERATING REVENUE	883,342	1,004,126	896,000
	OPERATING EXPENSES:			
	Personal Services	480,444	584,694	739,165
	Contractual Services	19,920	22,800	35,000
	Material and Supplies	4,808	9,739	30,500
	Depreciation	195,326	75,833	130,000
	Other			
	TOTAL OPERATING EXPENSE	700,498	693,066	934,665
	OPERATING INCOME (LOSS)	182,844	311,060	<38,665>
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS: <u>Contributions</u>	404,803		
	Connection Fees	164,936	79,771	50,000
	Interest Expense	<28,747>	<25,129>	
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	<u>Impact Fees</u>	196,642	332,714	400,000
	Operating transfers to:			
	NET INCOME (LOSS)	920,478	698,416	411,335

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	920,478	698,416	411,335
	Plus: Depreciation	195,326	75,833	130,000
	Less: Major Improvements & Capital Outlay	36,337	49,190	110,000
	Bond Principal Payments	103,923	103,923	103,923
	TOTAL CASH PROVIDED (REQUIRED)	975,544	621,136	327,412
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

Governmental Unit
2007-2008

Fiscal Year

ENTERPRISE OR INTERNAL SERVICE FUND:

Waste

FORM 3

Account Number	Description	Prior Year Actual 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	260,136	240,000	250,000
	Interest Earned			
	Other:	2,928		
	TOTAL OPERATING REVENUE	263,064	240,000	250,000
	OPERATING EXPENSES:			
	Personal Services	34,623	35,461	35,000
	Contractual Services	213,645	206,052	180,000
	Material and Supplies	2,460	656	5300
	Depreciation			
	Other			
	TOTAL OPERATING EXPENSE	250,728	242,169	220,300
	OPERATING INCOME (LOSS)			
	NON-OPERATING REVENUE (EXPENSES)			
	AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	12,336	<2169>	29,700

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

Governmental Unit
2007-2008

Fiscal Year
Sewer

ENTERPRISE OR INTERNAL SERVICE FUND:

FORM 3

Account Number	Description	Prior Year Actual 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	822,859	888,377	700,000
	Interest Earned	49,503	111,046	111,000
	Other:			
	TOTAL OPERATING REVENUE	872,362	999,423	811,000
	OPERATING EXPENSES:			
	Personal Services	178,248	209,802	272,552
	Contractual Services	55,904	67,285	78,000
	Material and Supplies	17,345	13,651	18,000
	Depreciation	450,334	138,750	185,000
	Other			
	TOTAL OPERATING EXPENSE	701,831	429,488	553,552
	OPERATING INCOME (LOSS)	170,531	569,935	257,448
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	135,044	25,696	25,000
	Interest Expense	20,717		
	Capital Contributions from Outside Sources	489,653		
	Operating transfers from: Impact Fees	547,196	689,650	900,000
	Operating transfers to:			
	NET INCOME (LOSS)	1,321,707	1,285,281	1,182,448

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	1,321,707	1,285,281	1,182,448
	Plus: Depreciation	450,334	138,750	185,000
	Less: Major Improvements & Capital Outlay	5,500	43,630	40,000
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	1,766,541	1,380,401	1,327,448

Governmental Unit
2007-2008

Fiscal Year

PT

ENTERPRISE OR INTERNAL SERVICE FUND:

FORM 3

Account Number	Description	Prior Year Actual 20 <u>06</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	92,554	95,826	80,000
	Interest Earned			
	Other: <u>Contributions</u>	90,279		
	TOTAL OPERATING REVENUE	182,833	95,826	80,000
	OPERATING EXPENSES:			
	Personal Services			
	Contractual Services			
	Material and Supplies			
	Depreciation	22,554	22,500	30,000
	Other			
	TOTAL OPERATING EXPENSE	22,554	22,500	30,000
	OPERATING INCOME (LOSS)	160,279	73,326	50,000
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	7,221	2,459	6,000
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	167,500	75,785	56,000

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	167,500	75,785	56,000
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			